CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

December 1999

YEAR END DUTIES

The following is a listing of duties and reports that occur each year end. Some of the articles have been published in this issue.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

The 2000 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2000 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

We further understand that the maximum amount of earnings that will be subject to Social Security contribution will be raised from $72,600 to $76,200 effective January 1, 2000.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have any questions on this matter.

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YEAR END DUTIES - OUTGOING OFFICIALS

Outgoing city controllers and city and town clerk-treasurers should completely post and balance their records before being turned over to their successors on January 1, 2000.

If there are any securities and undeposited cash in the office on December 31, they should be inventoried and/or counted and the new controller or clerk-treasurer should sign a receipt in triplicate to be attested by the outgoing officer. One copy should be mailed to the State Board of Accounts with the outgoing controller or clerk-treasurer and his successors each receiving a copy. Any cash change fund should be returned to the fund from which it was advanced on or before December 31. In the event one of the officers is not available, we suggest a disinterested third party be invited to witness the inventory or cash count and this individual should attest to the receipt. (Examples of such officials would be the Mayor, City Police Chief, Town Council President, Town Marshal, etc.)

We also suggest the outgoing officer prepare in triplicate an itemized inventory of equipment in the office at December 31 to be signed by the successor and attested to by the outgoing controller or clerk-treasurer. Disposition of copies should be the same as outlined in the preceding paragraph.

As a matter of good business practice the outgoing controller or clerk-treasurer should prepare and give to the new officer a list of reports that must be filed in January and February of the new year. The outgoing official should offer his/her assistance in preparing such reports and in reconciling the depository accounts for the end of the year.

Among the reports that may be required to be filed by your unit are: Withholding Tax, Social Security, Public Employees' Retirement Fund Contributions, Gross Income Tax, Sales Tax, Annual Report, Utility Report to Utility Regulatory Commission, Annual Report to the Common Council, Annual Operational Report of Motor Vehicle Highway Fund, Report of Names, Addresses, Duties, and Compensation of Public Employees, Accounts Payable at December 31, and General Fixed Assets at December 31.

OLD OUTSTANDING CHECKS

Pursuant to IC 5-11-10.5, all checks outstanding and unpaid for a period of two years as of December 31 of each year shall be declared void.

Not later than March 1 of each year, the clerk-treasurer shall prepare or cause to be prepared a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding. The original copy shall be filed with the city or town council and the duplicate copy maintained by the clerk-treasurer of the city or town. The clerk-treasurer shall enter the amounts so listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks. If the fund from which the check was originally drawn is not in existence or cannot be ascertained, the amount of the outstanding check shall be receipted into the general fund of the city or town.

TOWNS - VACANCIES IN OFFICE

The following procedures must be followed by towns when an office becomes vacant.

1. IC 3-13-9-1 states: "A vacancy in a town office that was last held by a person elected or selected as a candidate of a major political party of the State shall be filled by a caucus under IC 3-13-11."

2. When vacancies occur wherein persons were elected or selected from other than a major political party, the following statutes apply:

IC 3-13-9-3 states in part: "A vacancy in the office of town clerk-treasurer: (1) Not covered by section 1 [IC 3-13-9-1] of this chapter, or covered by section 1 of this chapter, but existing after the thirtieth day after the vacancy occurs: shall be filled by the town council at a regular or special meeting.."

IC 3-13-9-4 states in part: "A vacancy in the town council: (1) Not covered by section 1 [IC 3-13-9-1] of this chapter; or (2) Covered by section 1 of this chapter but existing after the thirtieth day after the vacancy occurs; shall be filled by the remaining members of the council at a regular or special meeting.

IC 3-13-11-16 provides authority for filling the vacancy in the office of the clerk-treasurer by a chief deputy, if qualified. If there is no chief deputy, then the president of the town council shall appoint, as soon as is reasonably possible, a person to assume the duties of the office until the office is filled.

PUBLICATION OF ANNUAL REPORT IN PAMPHLET FORM-SECOND CLASS CITIES

IC 36-4-10-5(5) requires the city fiscal officer of a second class city to "submit under oath to the city legislative body a report of the accounts of the city published in pamphlet form and showing revenues, receipts, expenditures, and the sources of revenue...." It appears furnishing the common council a copy of the Annual City and Town Annual Report, CTAR-2, Part 1 through Part 6, would fulfill the requirements of this statute. Please note that this statute does not apply to Towns or Third Class Cities.

LEAVE OF ABSENCE - OFFICERS AND EMPLOYEES WHO ARE MEMBERS OF THE INDIANA NATIONAL GUARD OR RESERVES

Reserve Duty

Each officer and employee of the State of Indiana or of any county, township, municipality or school corporation in Indiana who is:

(1)   A member of the Indiana National Guard,
(2)   A member of a reserve component, or
(3)   A member of the retired personnel of the naval, air, or ground force of the United States,

is entitled to receive from the member's employer a leave of absence from the member's respective duties, in addition to regular vacation period, without loss of time or pay for such time as the member is:

(1)   On training duties of the State of Indiana under the order of the governor as commander in chief; or
(2)   A member of any reserve component under the order of the reserve component authority;

for consecutive or nonconsecutive periods not to exceed a total of fifteen (15) days in any calendar year. [IC 10-2-4-3(c)]

Active Duty

A member is entitled to receive from the member's employer a leave of absence from the member's respective duties, in addition to the member's regular vacation period, for the total number of days that the member is on state active duty under IC 10-2-4-4. This leave of absence may be with or without loss of time or pay at the discretion of the member's employer. [IC 10-2-4-3(d)]

LEVY EXCESS FUND

Each year the State Board of Tax Commissioners will certify to each city and town figures which show one hundred two percent (102%) of the tax levy for each fund. If the property taxes received exceed one hundred two percent (102%) of the levy, the excess shall be receipted to a levy excess fund. However, if the amount is less than one hundred dollars ($100), no transfer is required.

Detailed instructions on setting up a levy excess fund are contained in the "Accounting and Uniform Compliance Guidelines Manual for Cities and Towns" beginning on page 61-51.

INDEX TO BULLETINS

Enclosed with this issue is an index to the following issues of the Cities and Towns Bulletin:

1990 - March, June, September, December
1991 - March, June, September, December
1992 - March, June, September, December
1993 - March, June, September, December
1994 - March, June, September, December
1995 - March, June, September, December
1996 - March, June, September, December
1997 - March, June, September, December
1998 - March, June, September, December
1999 - March, June, September, December

The articles appearing in the year 1989 and prior issues have been revised and reprinted in later issues. Also, articles revised in later issues that are obsolete have been omitted from the index. Please discard all issues prior to March, 1990.

MERRY CHRISTMAS

In reflecting back over the past years, we have all been faced with many new problems and difficult decisions. Some of those problems have been resolved while many still remain for us to find solutions. We extend, as we have in the past, our sincerest efforts for cooperation on a joint effort to resolve those problems in our area of expertise.

We extend our thanks for the tremendous cooperation and assistance afforded our audit staff and this Board throughout this year in an effort to improve audit efficiency. From each of us and our staff to each of you and your staff, we send our best wishes for the holidays and our sincere wishes for a prosperous and happier new year.

RATES for LEGAL ADVERTISING
Effective January 1, 2000

The following rates, effective January 1, 2000, were computed based upon the statutorily authorized 5% maximium increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.259	0.387	0.516	0.645
6	0.237	0.355	0.473	0.591
6.5	0.219	0.328	0.437	0.545
7	0.204	0.304	0.406	0.506
7.5	0.190	0.284	0.379	0.473
8	0.178	0.266	0.355	0.443
9	0.158	0.237	0.315	0.394
10	0.142	0.213	0.284	0.354
12	0.119	0.178	0.237	0.295
Rate / Square	4.24	6.34	8.45	10.55

7.4   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.274	0.409	0.546	0.681
6	0.251	0.375	0.500	0.625
6.5	0.232	0.346	0.462	0.577
7	0.215	0.322	0.429	0.535
7.5	0.201	0.300	0.400	0.500
8	0.188	0.281	0.375	0.468
9	0.167	0.250	0.333	0.416
10	0.151	0.225	0.300	0.375
12	0.126	0.188	0.250	0.312
Rate / Square	4.24	6.34	8.45	10.55

7.83   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.290	0.433	0.577	0.721
6	0.266	0.397	0.529	0.661
6.5	0.245	0.367	0.489	0.610
7	0.228	0.340	0.454	0.566
7.5	0.212	0.318	0.423	0.529
8	0.199	0.298	0.397	0.496
9	0.177	0.265	0.353	0.441
10	0.159	0.238	0.318	0.397
12	0.133	0.199	0.265	0.330
Rate / Square	4.24	6.34	8.45	10.55

8   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.296	0.443	0.590	0.737
6	0.271	0.406	0.541	0.675
6.5	0.250	0.375	0.499	0.623
7	0.233	0.348	0.464	0.579
7.5	0.217	0.325	0.433	0.540
8	0.204	0.304	0.406	0.506
9	0.181	0.271	0.361	0.450
10	0.163	0.243	0.324	0.405
12	0.136	0.203	0.270	0.338
Rate / Square	4.24	6.34	8.45	10.55

8.2   Em Column

Type Size	1	2	3	4
5.5	0.303	0.454	0.605	0.755
6	0.278	0.416	0.554	0.692
6.5	0.257	0.384	0.512	0.639
7	0.238	0.356	0.475	0.593
7.5	0.223	0.333	0.443	0.554
8	0.209	0.312	0.416	0.519
9	0.185	0.277	0.370	0.461
10	0.167	0.250	0.333	0.415
12	0.139	0.208	0.277	0.346
Rate / Square	4.24	6.34	8.45	10.55

Number of Insertions

8.3   Em Column

Type Size	1	2	3	4
5.5	0.307	0.459	0.612	0.764
6	0.282	0.421	0.561	0.701
6.5	0.260	0.389	0.518	0.647
7	0.241	0.361	0.481	0.600
7.5	0.225	0.337	0.449	0.560
8	0.211	0.316	0.421	0.525
9	0.188	0.281	0.374	0.467
10	0.169	0.253	0.337	0.420
12	0.141	0.210	0.281	0.350
Rate / Square	4.24	6.34	8.45	10.55

Number of Insertions

8.4   Em Column

Type Size	1	2	3	4
5.5	0.311	0.465	0.619	0.773
6	0.285	0.426	0.568	0.709
6.5	0.263	0.393	0.524	0.654
7	0.244	0.365	0.487	0.608
7.5	0.228	0.341	0.454	0.567
8	0.214	0.320	0.426	0.532
9	0.190	0.284	0.379	0.473
10	0.171	0.256	0.341	0.425
12	0.142	0.213	0.284	0.354
Rate / Square	4.24	6.34	8.45	10.55

Number of Insertions

8.5   Em Column

Type Size	1	2	3	4
5.5	0.315	0.470	0.627	0.783
6	0.288	0.431	0.575	0.717
6.5	0.266	0.398	0.530	0.662
7	0.247	0.370	0.493	0.615
7.5	0.231	0.345	0.460	0.574
8	0.216	0.323	0.431	0.538
9	0.192	0.287	0.383	0.478
10	0.173	0.259	0.345	0.430
12	0.144	0.216	0.287	0.359
Rate / Square	4.24	6.34	8.45	10.55

Number of Insertions

8.6   Em Column

Type Size	1	2	3	4
5.5	0.318	0.476	0.634	0.792
6	0.292	0.436	0.581	0.726
6.5	0.269	0.403	0.537	0.670
7	0.250	0.374	0.498	0.622
7.5	0.233	0.349	0.465	0.581
8	0.219	0.327	0.436	0.544
9	0.194	0.291	0.388	0.484
10	0.175	0.262	0.349	0.436
12	0.146	0.218	0.291	0.363
Rate / Square	4.24	6.34	8.45	10.55

Number of Insertions

8.75   Em Column

Type Size	1	2	3	4
5.5	0.324	0.484	0.645	0.806
6	0.297	0.444	0.592	0.739
6.5	0.274	0.410	0.546	0.682
7	0.254	0.380	0.507	0.633
7.5	0.237	0.355	0.473	0.591
8	0.223	0.333	0.444	0.554
9	0.198	0.296	0.394	0.492
10	0.178	0.266	0.355	0.443
12	0.148	0.222	0.296	0.369
Rate / Square	4.24	6.34	8.45	10.55

Number of Insertions

8.8   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.326	0.487	0.649	0.810
6	0.298	0.446	0.595	0.743
6.5	0.276	0.412	0.549	0.686
7	0.256	0.383	0.510	0.637
7.5	0.239	0.357	0.476	0.594
8	0.224	0.335	0.446	0.557
9	0.199	0.298	0.397	0.495
10	0.179	0.268	0.357	0.446
12	0.149	0.223	0.297	0.371
Rate / Square	4.24	6.34	8.45	10.55

8.9   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.329	0.492	0.656	0.819
6	0.302	0.451	0.602	0.751
6.5	0.279	0.417	0.555	0.693
7	0.259	0.387	0.516	0.644
7.5	0.242	0.361	0.481	0.601
8	0.226	0.339	0.451	0.563
9	0.201	0.301	0.401	0.501
10	0.181	0.271	0.361	0.451
12	0.151	0.226	0.301	0.376
Rate / Square	4.24	6.34	8.45	10.55

9   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.333	0.498	0.664	0.829
6	0.305	0.456	0.608	0.760
6.5	0.282	0.421	0.562	0.701
7	0.262	0.391	0.521	0.651
7.5	0.244	0.365	0.487	0.608
8	0.229	0.342	0.456	0.570
9	0.204	0.304	0.406	0.506
10	0.183	0.274	0.365	0.456
12	0.153	0.228	0.304	0.380
Rate / Square	4.24	6.34	8.45	10.55

9.3   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.344	0.515	0.686	0.856
6	0.315	0.472	0.629	0.785
6.5	0.291	0.435	0.580	0.725
7	0.270	0.404	0.539	0.673
7.5	0.252	0.377	0.503	0.628
8	0.237	0.354	0.472	0.589
9	0.210	0.314	0.419	0.523
10	0.189	0.283	0.377	0.471
12	0.158	0.236	0.314	0.392
Rate / Square	4.24	6.34	8.45	10.55

9.5   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.352	0.526	0.701	0.875
6	0.322	0.482	0.642	0.802
6.5	0.297	0.445	0.593	0.740
7	0.276	0.413	0.550	0.687
7.5	0.258	0.385	0.514	0.641
8	0.242	0.361	0.482	0.601
9	0.215	0.321	0.428	0.535
10	0.193	0.289	0.385	0.481
12	0.161	0.241	0.321	0.401
Rate / Square	4.24	6.34	8.45	10.55

9.6   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.355	0.531	0.708	0.884
6	0.326	0.487	0.649	0.810
6.5	0.301	0.449	0.599	0.748
7	0.279	0.417	0.556	0.694
7.5	0.261	0.390	0.519	0.648
8	0.244	0.365	0.487	0.608
9	0.217	0.325	0.433	0.540
10	0.195	0.292	0.389	0.486
12	0.163	0.243	0.324	0.405
Rate / Square	4.24	6.34	8.45	10.55

9.9   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.366	0.548	0.730	0.912
6	0.336	0.502	0.669	0.836
6.5	0.310	0.464	0.618	0.771
7	0.288	0.430	0.574	0.716
7.5	0.269	0.402	0.535	0.668
8	0.252	0.377	0.502	0.627
9	0.224	0.335	0.446	0.557
10	0.201	0.301	0.402	0.501
12	0.168	0.251	0.335	0.418
Rate / Square	4.24	6.34	8.45	10.55

10   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.370	0.553	0.737	0.921
6	0.339	0.507	0.676	0.844
6.5	0.313	0.468	0.624	0.779
7	0.291	0.435	0.579	0.723
7.5	0.271	0.406	0.541	0.675
8	0.254	0.380	0.507	0.633
9	0.226	0.338	0.451	0.563
10	0.204	0.304	0.406	0.506
12	0.170	0.254	0.338	0.422
Rate / Square	4.24	6.34	8.45	10.55

10.5   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.389	0.581	0.774	0.967
6	0.356	0.533	0.710	0.886
6.5	0.329	0.492	0.655	0.818
7	0.305	0.456	0.608	0.760
7.5	0.285	0.426	0.568	0.709
8	0.267	0.399	0.532	0.665
9	0.237	0.355	0.473	0.591
10	0.214	0.320	0.426	0.532
12	0.178	0.266	0.355	0.443
Rate / Square	4.24	6.34	8.45	10.55

11   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.407	0.609	0.811	1.013
6	0.373	0.558	0.744	0.928
6.5	0.344	0.515	0.686	0.857
7	0.320	0.478	0.637	0.796
7.5	0.298	0.446	0.595	0.743
8	0.280	0.418	0.558	0.696
9	0.249	0.372	0.496	0.619
10	0.224	0.335	0.446	0.557
12	0.187	0.279	0.372	0.464
Rate / Square	4.24	6.34	8.45	10.55

11.25   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.416	0.622	0.830	1.036
6	0.382	0.571	0.761	0.950
6.5	0.352	0.527	0.702	0.876
7	0.327	0.489	0.652	0.814
7.5	0.305	0.456	0.608	0.760
8	0.286	0.428	0.570	0.712
9	0.254	0.380	0.507	0.633
10	0.229	0.342	0.456	0.570
12	0.191	0.285	0.380	0.475
Rate / Square	4.24	6.34	8.45	10.55

11.5   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.426	0.636	0.848	1.059
6	0.390	0.583	0.777	0.971
6.5	0.360	0.538	0.718	0.896
7	0.334	0.500	0.666	0.832
7.5	0.312	0.467	0.622	0.776
8	0.293	0.437	0.583	0.728
9	0.260	0.389	0.518	0.647
10	0.234	0.350	0.466	0.582
12	0.195	0.292	0.389	0.485
Rate / Square	4.24	6.34	8.45	10.55

12   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.444	0.664	0.885	1.105
6	0.407	0.609	0.811	1.013
6.5	0.376	0.562	0.749	0.935
7	0.349	0.522	0.695	0.868
7.5	0.326	0.487	0.649	0.810
8	0.305	0.456	0.608	0.760
9	0.271	0.406	0.541	0.675
10	0.244	0.365	0.487	0.608
12	0.204	0.304	0.406	0.506
Rate / Square	4.24	6.34	8.45	10.55

12.2   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.451	0.675	0.900	1.123
6	0.414	0.619	0.825	1.030
6.5	0.382	0.571	0.761	0.950
7	0.355	0.530	0.707	0.883
7.5	0.331	0.495	0.660	0.824
8	0.310	0.464	0.619	0.772
9	0.276	0.413	0.550	0.686
10	0.248	0.371	0.495	0.618
12	0.207	0.309	0.412	0.515
Rate / Square	4.24	6.34	8.45	10.55

12.4   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.459	0.686	0.914	1.142
6	0.421	0.629	0.838	1.047
6.5	0.388	0.581	0.774	0.966
7	0.361	0.539	0.718	0.897
7.5	0.336	0.503	0.671	0.837
8	0.315	0.472	0.629	0.785
9	0.280	0.419	0.559	0.698
10	0.252	0.377	0.503	0.628
12	0.210	0.314	0.419	0.523
Rate / Square	4.24	6.34	8.45	10.55

12.41   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.459	0.687	0.915	1.143
6	0.421	0.629	0.839	1.047
6.5	0.389	0.581	0.774	0.967
7	0.361	0.540	0.719	0.898
7.5	0.337	0.504	0.671	0.838
8	0.316	0.472	0.629	0.786
9	0.281	0.420	0.559	0.698
10	0.253	0.378	0.503	0.628
12	0.210	0.315	0.419	0.524
Rate / Square	4.24	6.34	8.45	10.55

12.5   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.463	0.692	0.922	1.151
6	0.424	0.634	0.845	1.055
6.5	0.391	0.585	0.780	0.974
7	0.363	0.543	0.724	0.904
7.5	0.339	0.507	0.676	0.844
8	0.318	0.476	0.634	0.791
9	0.283	0.423	0.563	0.703
10	0.254	0.380	0.507	0.633
12	0.212	0.317	0.423	0.528
Rate / Square	4.24	6.34	8.45	10.55

13   Em Column

| Type Size | Number of Insertions | | | |
	1	2	3	4
5.5	0.481	0.719	0.959	1.197
6	0.441	0.659	0.879	1.097
6.5	0.407	0.609	0.811	1.013
7	0.378	0.565	0.753	0.940
7.5	0.353	0.527	0.703	0.878
8	0.331	0.495	0.659	0.823
9	0.294	0.440	0.586	0.731
10	0.265	0.396	0.527	0.658
12	0.220	0.330	0.439	0.549
Rate / Square	4.24	6.34	8.45	10.55

13.5   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.500	0.747	0.996	1.243
6	0.458	0.685	0.913	1.139
6.5	0.423	0.632	0.842	1.052
7	0.393	0.587	0.782	0.977
7.5	0.366	0.548	0.730	0.912
8	0.343	0.514	0.684	0.855
9	0.305	0.456	0.608	0.760
10	0.275	0.411	0.548	0.684
12	0.229	0.342	0.456	0.570
Rate / Square	4.24	6.34	8.45	10.55

14   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.518	0.775	1.032	1.289
6	0.475	0.710	0.946	1.182
6.5	0.438	0.655	0.874	1.091
7	0.407	0.609	0.811	1.013
7.5	0.380	0.568	0.757	0.945
8	0.356	0.533	0.710	0.886
9	0.317	0.473	0.631	0.788
10	0.285	0.426	0.568	0.709
12	0.237	0.355	0.473	0.591
Rate / Square	4.24	6.34	8.45	10.55

14.5   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.537	0.802	1.069	1.335
6	0.492	0.735	0.980	1.224
6.5	0.454	0.679	0.905	1.130
7	0.422	0.630	0.840	1.049
7.5	0.393	0.588	0.784	0.979
8	0.369	0.552	0.735	0.918
9	0.328	0.490	0.653	0.816
10	0.295	0.441	0.588	0.734
12	0.246	0.368	0.490	0.612
Rate / Square	4.24	6.34	8.45	10.55

15   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.555	0.830	1.106	1.381
6	0.509	0.761	1.014	1.266
6.5	0.470	0.702	0.936	1.169
7	0.436	0.652	0.869	1.085
7.5	0.407	0.609	0.811	1.013
8	0.382	0.571	0.761	0.950
9	0.339	0.507	0.676	0.844
10	0.305	0.456	0.608	0.760
12	0.254	0.380	0.507	0.633
Rate / Square	4.24	6.34	8.45	10.55

16.5   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.611	0.913	1.217	1.519
6	0.560	0.837	1.115	1.393
6.5	0.517	0.773	1.030	1.285
7	0.480	0.717	0.956	1.194
7.5	0.448	0.670	0.892	1.114
8	0.420	0.628	0.837	1.044
9	0.373	0.558	0.744	0.928
10	0.336	0.502	0.669	0.836
12	0.280	0.418	0.558	0.696
Rate / Square	4.24	6.34	8.45	10.55

17   Em Column

Type Size	Number of Insertions			
	1	2	3	4
5.5	0.629	0.941	1.254	1.565
6	0.577	0.862	1.149	1.435
6.5	0.532	0.796	1.061	1.324
7	0.494	0.739	0.985	1.230
7.5	0.461	0.690	0.919	1.148
8	0.432	0.647	0.862	1.076
9	0.384	0.575	0.766	0.957
10	0.346	0.517	0.690	0.861
12	0.288	0.431	0.575	0.717
Rate / Square	4.24	6.34	8.45	10.55

	18 Em Column			
	Number of Insertions			
Type Size	1	2	3	4
5.5	0.666	0.996	1.327	1.657
6	0.611	0.913	1.217	1.519
6.5	0.564	0.843	1.123	1.402
7	0.523	0.783	1.043	1.302
7.5	0.488	0.730	0.973	1.215
8	0.458	0.685	0.913	1.139
9	0.407	0.609	0.811	1.013
10	0.366	0.548	0.730	0.912
12	0.305	0.456	0.608	0.760
Rate / Square	4.24	6.34	8.45	10.55

	20 Em Column			
	Number of Insertions			
Type Size	1	2	3	4
5.5	0.740	1.107	1.475	1.841
6	0.678	1.014	1.352	1.688
6.5	0.626	0.936	1.248	1.558
7	0.581	0.869	1.159	1.447
7.5	0.543	0.812	1.082	1.350
8	0.509	0.761	1.014	1.266
9	0.452	0.676	0.901	1.125
10	0.407	0.609	0.811	1.013
12	0.339	0.507	0.676	0.844
Rate / Square	4.24	6.34	8.45	10.55